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Item 7 (a) of the provisional agenda

ADMINISTRATIVE AND FINANCIAL MATTERS

INTERIM FINANCIAL PERFORMANCE FOR 2000-2001

Unaudited financial statements for the biennium 2000-2001 as at 31 December 2000

Note by the Executive Secretary

1. The financial procedures of the Convention stipulate that "an interim statement of accounts for the first year of the financial period shall be provided to the Conference of the Parties during the second year of the period" (FCCC/CP/1995/7/Add.1, decision 15/CP.1, annex I, para. 19).

2. The unaudited financial statements for the biennium 2000-2001, as at 31 December 2000, are attached as an annex to this covering note. They are reproduced as received without formal editing.

3. The Conference of the Parties may wish to take note of the information contained in the interim financial statements and provide guidance to the Executive Secretary, as necessary.

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Annex

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I. CERTIFICATION OF THE FINANCIAL STATEMENTS

27 June 2001

I certify that the appended financial statements of the United Nations Framework Convention on Climate Change, numbered I to IV, are fairly stated.

Michael Zammit Cutajar
Executive Secretary
Secretariat of the UNFCCC

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II. FINANCIAL STATEMENTS FOR THE TWELVE-MONTH PERIOD OF THE BIENNIUM 2000-2001 ENDED 31 DECEMBER 2000

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Statement of income and expenditure and changes in reserves and fund balances
for the twelve-month period of the biennium 2000-2001, ended 31 December 2000

(United States dollars)

Statement I

	Schedule or note reference	Trust fund for the core budget of the UNFCCC (FC)		Trust fund for participation in the UNFCCC process (FI)		Trust fund for supplementary activities (FR)		Trust fund for special annual contribution from the Government of Germany (FQ)	
		2000	1998	2000	1998	2000	1998	2000	1998
INCOME									
Indicative contributions	Note 2 (i)	11 187 186	9 389 472	-	-	-	-	-	-
Voluntary contributions	Note 2 (ii)	713 630	906 521	1 808 147	1 014 685	2 316 583	1 670 918	1 653 139	1 949 997
Other/Miscellaneous income									
Interest income	Note 2 (iii)	591 495	256 187	31 777	57 577	210 420	97 703	58 691	17 284
Miscellaneous	Note 2 (iv)	25 401	342	77 033	-	4 304	-	-	9 842
Total income		**12 517 712**	**10 552 522**	**1 916 957**	**1 072 262**	**2 531 307**	**1 768 621**	**1 711 830**	**1 977 123**
EXPENDITURE									
Staff and other personnel costs		6 649 248	5 663 237	-	-	605 153	677 239	589 327	509 392
Travel		796 300	595 697	1 987 334	1 420 014	1 006 947	181 169	20 643	426 951
Contractual services		417 468	67 792	-	-	45 724	20 676	-	-
Operating expenses		600 968	321 302	1 990	2 519	106 183	70 778	910 574	756 666
Acquisitions		430 081	132 916	-	-	10 561	2 962	13 920	-
Fellowships grants and other		974 228	819 999	-	-	103 305	160 950	-	10 000
Total direct expenditure		9 868 293	7 600 943	1 989 324	1 422 533	1 877 873	1 113 774	1 534 464	1 703 009
Programme support costs		1 282 878	986 721	258 612	184 602	244 123	141 356	195 130	221 391
Total expenditure		**11 151 171**	**8 587 664**	**2 247 936**	**1 607 135**	**2 121 996**	**1 255 130**	**1 729 594**	**1 924 400**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Statement of income and expenditure and changes in reserves and fund balances
for the twelve-month period of the biennium 2000-2001 ended 31 December 2000
(United States dollars)

Statement I *(Continued)*

	Schedule or note reference	Trust fund for the core budget of the UNFCCC (FC)		Trust fund for participation in the UNFCCC process (FI)		Trust fund for supplementary activities (FR)		Trust fund for special annual contribution from the Government of Germany (FQ)	
		2000	1998	2000	1998	2000	1998	2000	1998
Prior period's adjustments	Note 4	73 396	24 899	75 523	105 817	17 838	12 779	32 624	-
Net excess (shortfall) cf income over expenditure		**1 439 937**	**1 989 757**	**(255 456)**	**(429 056)**	**427 149**	**526 270**	**14 860**	**52 723**
Transfers (to) from reserves and other funds		-	-	-	-	-	(934 384)	-	934 384
Refund to donors		-	-	-	-	-	-	(320 312)	(313 427)
Savings on prior period's obligations	Note 2 (e)	564 587	169 126	111 898	588 716	137 215	98 301	250 953	-
Reserves and fund balances beginning of period		8 152 548	4 056 685	477 481	1 037 117	2 245 666	2 094 784	638 590	-
Reserves and fund balances: end of period		**10 157 072**	**6 215 568**	**333 923**	**1 196 777**	**2 810 030**	**1 784 971**	**584 091**	**673 680**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Statement of income and expenditure and changes in reserves and fund balances for the twelve-month period of the biennium 2000-2001 ended 31 December 2000

(United States dollars)

Statement I *(Continued)*

	Schedule or note reference	Trust fund for UNFCCC technical cooperation (UNFIP) (FU)		Trust fund for conference and other recoverable costs (ZG)		Total	
		2000	1998	2000	1998	2000	1998
INCOME:							
Indicative contributions	Note 2 (i)	-	-	-	-	11 187 186	9 389 472
Voluntary contributions	Note 2 (ii)	932 765	-	1 525 363	-	8 949 627	5 542 121
Other/Miscellaneous income							
Interest income	Note 2 (iii)	6 470	-	-	-	898 853	28 751
Miscellaneous	Note 2 (iv)	-	-	-	-	106 738	10 184
Total income		**939 235**	-	**1 525 363**	-	**21 142 404**	**15 370 528**
EXPENDITURE:							
Staff and other personnel costs		-	-	43 117	-	7 886 845	6 849 868
Travel		-	-	828 940	-	4 640 164	2 623 831
Contractual services		-	-	-	-	463 192	88 468
Operating expenses		-	-	69 975	-	1 689 690	1 151 265
Acquisitions		-	-	23 642	-	478 204	135 878
Fellowships grants and other		-	-	-	-	1 077 533	990 949
Total direct expenditure		-	-	965 674	-	16 235 628	11 840 259
Programme support costs		-	-	43 856	-	2 024 599	1 534 070
Total expenditure		-	-	**1 009 530**	-	**18 260 227**	**13 374 329**
Prior period's adjustments		-	-	-	-	199 381	143 495

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Statement of income and expenditure and changes in reserves and fund balances for the twelve-month period of the biennium 2000-2001 ended 31 December 2000

(United States dollars)

Statement I *(Continued)*

	Schedule or note reference	Trust fund for UNFCCC technical cooperation (UNFIP) (FU)		Trust fund for conference and other recoverable costs (ZG)		Total	
		2000	1998	2000	1998	2000	1998
Net excess (shortfall) of income over expenditure		**939 235**	**-**	**515 833**	**-**	**3 081 558**	**2 139 694**
Transfers (to) from reserves and other funds		-	-	-	-	-	-
Refund to donors		-	-	-	-	(320 312)	(313 427)
Savings on prior period's obligations	Note 2 (e)	-	-	-	-	1 064 653	856 143
Reserves and fund balances beginning of period		-	-	-	-	11 514 285	7 188 586
Reserves and fund balances end of period		**939 235**	**-**	**515 833**	**-**	**15 340 184**	**9 870 996**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGES

Statement of assets, liabilities, reserves and fund balances as at 31 December 2000

(United States dollars)

Statement II

	Schedule or note reference	Trust fund for the core budget of the UNFCCC (FC)		Trust fund for participation in the UNFCCC process (FI)		Trust fund for supplementary activities (FR)		Trust fund for special annual contribution from the Government of Germany (FQ)	
		2000	1998	2000	1998	2000	1998	2000	1998
ASSETS									
Cash and term deposits	Note 2 (f) 5	10 208 195	2 760 044	1 810 301	2 005 757	3 664 070	2 010 138	791 243	1 403 625
Accounts receivable:									
Indicative contributions receivable from Member States	Sched. 1.1	928 751	3 251 894	-	-	-	-	-	-
Inter-fund balances receivable		500 977	578 491	-	-	-	49 772	208 057	-
Other accounts receivable	Note 6	737 354	884 589	179 287	8 386	1 920	3 018	426	6 576
Operating funds provided to executing agencies		-	-	-	600 000	-	50 000	-	-
Total assets		**12 375 277**	**7 475 018**	**1 989 588**	**2 614 143**	**3 665 990**	**2 112 928**	**999 726**	**1 410 201**
LIABILITIES									
Contributions/Payments received in advance	Sched. 1.1	776 221	-	-	-	-	-	-	-
Unliquidated obligations		1 018 241	927 042	1 183 985	969 308	355 565	141 917	415 635	618 665
Accounts payable									
Inter-fund balances payable		-	-	471 680	442 445	210 395	-	-	67 032
Other accounts payable	Note 7	423 743	332 408	-	5 613	290 000	186 040	-	50 824
Total liabilities		**2 218 205**	**1 259 450**	**1 655 665**	**1 417 366**	**855 960**	**327 957**	**415 635**	**736 521**
RESERVES AND FUND BALANCES									
Operating reserve	Note 8	-	-	298 399	142 001	281 681	163 103	225 150	255 451
Working capital reserve	Note 8	819 068	629 983	-	-	-	-	-	-

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGES

Statement of assets, liabilities, reserves and fund balances as at 31 December 2000

Statement II *(Continued)*

(United States dollars)

	Schedule or note reference	Trust fund for the core budget of the UNFCCC (FC)		Trust fund for participation in the UNFCCC process (FI)		Trust fund for supplementary activities (FR)		Trust fund for special annual contribution from the Government of Germany (FQ)	
		2000	1998	2000	1998	2000	1998	2000	1998
Reserve for allocations		-	-	-	-	-	-	-	-
Cumulative surplus (deficit)		9 338 004	5 585 585	35 524	1 054 776	2 528 349	1 621 868	358 941	418 229
Total reserves and fund balances		**10 157 072**	**6 215 568**	**923**	**1 196 777**	**2 810 030**	**1 784 971**	**584 091**	**673 680**
Total liabilities, reserves and fund balances		**12 375 277**	**7 475 018**	**1 989 588**	**2 614 143**	**3 665 990**	**2 112 928**	**999 726**	**1 410 201**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGES

Statement of assets, liabilities, reserves and fund balances as at 31 December 2000

(United States dollars)

Statement II *(Continued)*

	Schedule or note reference	Trust fund for UNFCCC technical cooperation (UNFIP) (FU)		Trust fund for conference and other recoverable costs (ZG)		Total	
		2000	1998	2000	1998	2000	1998
ASSETS							
Cash and term deposits	Note 2 (f) 5	300 000	-	-	-	16 773 809	8 179 564
Accounts receivable:							
Assessed contributions receivable from Member States	Sched. 1.1	-	-	-	-	928 751	3 251 894
Inter-fund balances receivable		29 756	-	953 060	-	1 691 850	628 263
Other accounts receivable	Note 6	215	-	-	-	919 202	902 569
Operating funds provided to executing agencies		609 264	-	-	-	609 264	650 000
Total assets		**939 235**	-	**953 060**	-	**20 922 876**	**13 612 290**
LIABILITIES							
Contributions/Payments received in advance	Sched. 1.1	-	-	-	-	776 221	-
Unliquidated obligations		-	-	393 371	-	3 366 797	2 656 932
Accounts payable:							
Inter-fund balances payable		-	-	-	-	682 075	509 477
Other accounts payable	Note 7	-	-	43 856	-	757 599	574 885
Total liabilities		-	-	**437 227**	-	**5 582 692**	**3 741 294**
RESERVES AND FUND BALANCES							
Operating reserve	Note 8	-	-	-	-	805 230	560 555
Working capital reserve	Note 8	-	-	-	-	819 068	629 983
Reserve for allocations		609 264	-	-	-	609 264	-
Cumulative surplus (deficit)		329 971	-	515 833	-	13 106 622	8 680 458
Total reserves and fund balances		**939 235**	-	**515 833**	-	**15 340 184**	**9 870 996**
Total liabilities, reserves and fund balances		**939 235**	-	**953 060**	-	**20 922 876**	**13 612 290**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGES

Statement of cash flows for the twelve-month period of the biennium 2000 – 2001, ended 31 December 2000

(United States dollars)

Statement III

	FC		FI		FR		FQ		FU	ZG
	2000	1998	2000	1998	2000	1998	2000	1998	2000	2000
CASH FLOWS FROM OPERATING ACTIVITIES:										
Net excess (shortfall) of income over expenditures (Statement I)	1 439 937	1 289 470	(255 456)	(429 056)	427 149	526 270	14 860	52 723	939 235	515 833
(Increase) decrease in contributions receivable	262 900	(1 915 965)	-	-	-	-	-	(6 576)	-	-
(Increase) decrease in other accounts receivable	(89 028)	89 765	(163 391)	(7 586)	81 288	159 687	84 243	-	(215)	-
(Increase) decrease in other assets	35 516	-	536 628	(600 000)	-	(50 000)	-	-	(609 264)	-
Increase (decrease) in contributions received in advance	361 523	676 084	-	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	56 646	27 881	-	(273 963)	(17 612)	167 373	-	50 824	-	43 856
Increase (decrease) in unliquidated obligations	(694 589)	(279 684)	30 949	(160 892)	193 455	19 499	(363 336)	618 665	-	393 371
Less: Interest income received	(591 495)	(256 187)	(31 777)	(57 577)	(210 420)	(97 703)	(58 691)	(17 284)	(6 470)	-
Net cash from operating activities	**781 410**	**(368 636)**	**116 953**	**(1 529 074)**	**473 860**	**725 126**	**(322 924)**	**698 352**	**323 286**	**953 060**
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:										
(Increase) decrease in inter-fund balances receivable	(486 662)	(376 901)	-	1 555 988	-	(88 279)	(208 057)	-	(29 756)	(953 060)

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGES

Statement of cash flows for the twelve-month period of the biennium 2000 – 2001, ended 31 December 2000

(United States dollars)

Statement III *(Continued)*

	FC		FI		FR		FQ		FU	ZG
	2000	**1998**	**2000**	**1998**	**2000**	**1998**	**2000**	**1998**	**2000**	**2000**
Increase (decrease) in inter-fund balances payable	-	-	(76 612)	-	187 829	-	(54 347)	67 032	-	-
Plus: Interest on income received	591 495	256 187	31 777	57 577	210 420	97 703	58 691	17 284	6 470	-
Net cash from investing and financing activities	**104 833**	**(120 714)**	**(44 835)**	**1 613 565**	**398 249**	**9 424**	**(203 713)**	**84 316**	**(23 286)**	**(953 060)**
CASH FLOWS FROM OTHER SOURCES:										
Savings on prior period's obligations	564 587	169 126	111 898	588 716	137 215	98 301	250 953	-	-	-
Other adjustments to fund balance	-	-	-	-	-	(934 384)	(320 312)	620 957	-	-
Net cash from other sources	**564 587**	**169 126**	**111 898**	**588 716**	**137 215**	**(836 083)**	**(69 359)**	**620 957**	**-**	**-**
Net increase (decrease) in cash and term deposits	**1 450 830**	**(320 224)**	**184 016**	**673 207**	**1 009 324**	**(101 533)**	**(595 996)**	**1 403 625**	**300 000**	**-**
Cash and term deposits at beginning of period	**8 757 365**	**3 080 268**	**1 626 285**	**1 332 550**	**2 654 746**	**2 111 671**	**1 387 239**	**-**	**-**	**-**
Cash and term deposits at end of period	**10 208 195**	**2 760 044**	**1 810 301**	**2 005 757**	**3 664 070**	**2 010 138**	**791 243**	**1 403 625**	**300 000**	**-**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGES

The Core Budget: Statement of appropriations for the year ending 31 December 2000

(United States dollars)

Statement IV

Budget Classification	Approved budget	Expenditures			Balance
		Disbursements	Unliquidated obligations	Total	
Executive Direction and Management	749 530	532 534	52 551	585 085	164 445
Planning Coordination and Emerging Issues (Coordination and Management)	446 890	233 381	1 785	235 166	211 724
Cooperative mechanisms	494 000	150 032	9 566	159 598	334 402
Emissions trading	291 700	217 701	7 830	225 531	66 169
sub-total	**1 232 590**	**601 114**	**19 181**	**620 295**	**612 295**
Science & Technology (Coordination & Management)	937 880	816 503	17 157	833 660	104 220
Methodology and Science	872 600	572 347	15 887	588 234	284 366
Technology	510 100	325 508	2 766	328 274	181 826
sub-total	**2 320 580**	**1 714 358**	**35 810**	**1 750 168**	**570 412**
Implementation (Coordination and Management)	522 210	388 700	7 132	395 832	126 378
Implementation Process	628 000	384 635	4 588	389 223	238 777
Annex 1 Implementation	928 300	637 754	14 776	652 530	275 770
Non-Annex 1 Implementation	1 047 400	656 031	86 779	742 810	304 590
sub-total	**3 125 910**	**2 067 120**	**113 275**	**2 180 395**	**945 515**
Information Outreach and Administrative Services (Coordination and Management)	398 520	322 783	8 588	331 371	67 149
Information Support	949 600	752 158	28 109	780 267	169 333
Outreach	198 380	135 526	4 905	140 431	57 949
sub-total	**1 546 500**	**1 210 467**	**41 602**	**1 252 069**	**294 431**
Intergovernmental and Conference Affairs (Coordination and Management)	383 200	316 999	21 708	338 707	44 493
Intergovernmental and Legal Affairs	316 600	218 324	6 613	224 937	91 663
Conference Support	757 800	621 250	76 106	697 356	60 444
Secretariat-wide costs	1 295 000	960 631	554 731	1 515 362	(220 362)
sub-total	**2 752 600**	**2 117 204**	**659 158**	**2 776 362**	**(23 762)**
Preparation for COP 6	884 956	607 253	96 664	703 917	181 039
Total	**12 612 666**	**8 850 050**	**1 018 241**	**9 868 291**	**2 744 375**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of indicative contributions as at 31 December 2000

(United States dollars)

Schedule 1.1

Trust fund for the core budget of the UNFCCC (FC) **Member States**	Indicative contributions receivable as at 01.01.2000	Contributions received in advance as at 01.01.2000	Indicative contributions for 2000 and adjustment of prior periods	Collections 2000	Indicative contributions received in advance for 2001	Indicative contributions receivable as at 31.12.2000
Albania	100	-	325	-	-	425
Algeria	14 389	-	9 329	23 718	-	-
Antigua and Barbuda	-	1 536	217	-	1 319	-
Argentina	106 428	-	119 643	106 401	-	119 670
Armenia	3 421	-	651	-	-	4 072
Australia	-	102 247	160 862	58 554	-	61
Austria	4	-	102 180	102 180	-	4
Azerbaijan	23 732	-	1 193	-	-	24 925
Bahamas	-	5 250	1 627	-	3 623	-
Bahrain	1 065	-	1 844	-	-	2 909
Bangladesh	3 248	-	1 085	-	-	4 333
Barbados	727	-	868	1 880	285	-
Belgium	114 596	-	119 752	114 619	-	119 729
Belize	196	-	108	414	110	-
Benin	-	780	217	-	563	-
Bhutan	-	953	108	-	845	-
Bolivia	1 254	-	759	-	-	2 013
Botswana	-	42	1 085	-	-	1 043
Brazil	-	87	159 561	136 579	-	22 895
Bulgaria	-	3 765	1 193	-	2 572	-
Burkina Faso	377	-	217	-	-	594
Burundi	759	-	108	-	-	867
Cambodia	1 407	-	108	-	-	1 515
Cameroon	3 897	-	1 410	-	-	5 307
Canada	-	-	296 343	296 343	-	-

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of indicative contributions as at 31 December 2000

(United States dollars)

Schedule 1.1 *(Continued)*

Trust fund for the core budget of the UNFCCC (FC) **Member States**	Indicative contributions receivable as at 01.01.2000	Contributions received in advance as at 01.01.2000	Indicative contributions for 2000 and adjustment of prior periods	Collections 2000	Indicative contributions received in advance for 2001	Indicative contributions receivable as at 31.12.2000
Cape Verde	1 661	-	217	-	-	1 878
Central African Republic	1 642	-	108	-	-	1 750
Chad	1 561	-	108	-	-	1 669
Chile	16 318	-	14 752	35 355	4 285	-
China	45	-	107 929	139 237	31 263	-
Colombia	-	2 597	11 823	12 650	3 424	-
Comoros	1 561	-	108	-	-	1 669
Congo	1 293	-	325	-	-	1 618
Congo Democratic Republic of	1 402	-	759	2 151	-	10
Cook Islands	-	-	108	-	-	108
Costa Rica	4 462	-	1 736	4 421	-	1 777
Cote d'Ívoire	3 312	-	976	-	-	4 288
Croatia	-	41	3 254	4 198	985	-
Cuba	2 801	-	2 603	8 373	2 969	-
Cyprus	-	34	3 688	7 402	3 748	-
Czech Republic	-	2 025	11 606	12 912	3 331	-
Denmark	25	-	75 062	75 062	-	25
Djibouti	196	-	108	340	36	-
Dominica	1 561	-	108	-	-	1 669
Dominican Republic	1 592	-	1 627	-	-	3 219
Ecuador	2 079	-	2 169	4 247	-	1
Egypt	12 575	-	7 051	19 626	-	-
El Salvador	3 470	-	1 302	-	-	4 772

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of indicative contributions as at 31 December 2000

(United States dollars)

Schedule 1.1 *(Continued)*

Trust fund for the core budget of the UNFCCC (FC) **Member States**	Indicative contributions receivable as at 01.01.2000	Contributions received in advance as at 01.01.2000	Indicative contributions for 2000 and adjustment of prior periods	Collections 2000	Indicative contributions received in advance for 2001	Indicative contributions receivable as at 31.12.2000
Eritrea	-	953	108	-	845	-
Estonia	-	128	1 302	1 174	-	-
Ethiopia	2 579	-	651	-	-	3 230
European Community	-	-	270 904	270 904	-	-
Fiji	-	16	434	-	-	418
Finland	-	23 161	58 900	52 818	17 079	-
France	-	-	709 942	915 789	205 847	-
Gabon	1 559	-	1 627	-	-	3 186
Gambia	-	-	108	-	-	108
Georgia	14 531	-	759	-	-	15 290
Germany	-	1	1 069 198	1 069 197	-	-
Ghana	-	7	759	-	-	752
Greece	27 519	-	38 073	65 592	-	-
Grenada	1 561	-	108	-	-	1 669
Guatemala	3 473	-	1 952	5 425	-	-
Guinea	1 930	-	325	-	-	2 255
Guinea-Bissau	1 509	-	108	-	-	1 617
Guyana	1 561	-	108	-	-	1 669
Haiti	377	-	217	-	-	594
Honduras	1 962	-	325	-	-	2 287
Hungary	6 972	-	13 017	19 988	-	1
Iceland	-	25	3 471	6 950	3 504	-
India	76	-	32 433	31 053	-	1 456
Indonesia	18 178	-	20 393	36 384	-	2 187
Iran Islamic Republic of	84 862	-	17 464	34 532	-	67 794

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of indicative contributions as at 31 December 2000

(United States dollars)

Schedule 1.1 *(Continued)*

Trust fund for the core budget of the UNFCCC (FC) **Member States**	Indicative contributions receivable as at 01.01.2000	Contributions received in advance as at 01.01.2000	Indicative contributions for 2000 and adjustment of prior periods	Collections 2000	Indicative contributions received in advance for 2001	Indicative contributions receivable as at 31.12.2000
Ireland	-	2 303	24 297	29 006	7 012	-
Israel	13 848	-	37 965	62 861	11 048	-
Italy	10 011	-	589 757	589 757	-	10 011
Jamaica	-	5 860	651	-	5 209	-
Japan	-	67 436	2 231 573	2 231 573	67 436	-
Jordan	-	25	651	840	214	-
Kazakhstan	44 627	-	5 207	-	-	49 834
Kenya	1 318	-	759	2 304	227	-
Kiribati	196	-	108	-	-	304
Korea Democratic People's Republic of	11 415	-	1 627	-	-	13 042
Korea Republic of	-	104 596	109 122	115 421	110 895	-
Kuwait	10 701	-	13 884	-	-	24 585
Lao People's Democratic Republic	-	953	108	-	845	-
Latvia	-	2 781	1 844	937	1 874	-
Lebanon	67	-	1 736	2 229	426	-
Lesotho	-	421	217	-	204	-
Libyan Arab Jamahiriya	4 301	-	13 450	-	-	17 751
Liechtenstein	-	25	651	840	214	-
Lithuania	-	2 796	1 627	465	1 634	-
Luxembourg	39	-	7 376	9 514	2 099	-
Macedonia, former Yugoslav Republic of	416	-	434	-	-	850
Madagascar	107	-	325	548	116	-
Malawi	577	-	217	-	-	794

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of indicative contributions as at 31 December 2000

(United States dollars)

Schedule 1.1 *(Continued)*

Trust fund for the core budget of the UNFCCC (FC) **Member States**	Indicative contributions receivable as at 01.01.2000	Contributions received in advance as at 01.01.2000	Indicative contributions for 2000 and adjustment of prior periods	Collections 2000	Indicative contributions received in advance for 2001	Indicative contributions receivable as at 31.12.2000
Malaysia	17 339	-	19 850	17 337	-	19 852
Maldives	-	953	108	639	1 484	-
Mali	1 826	-	217	-	-	2 043
Malta	1 506	-	1 519	-	-	3 025
Marshall Islands	-	196	108	-	88	-
Mauritania	1 561	-	108	-	-	1 669
Mauritius	-	1 297	976	671	992	-
Mexico	37 769	-	107 929	137 968	-	7 730
Micronesia	-	688	108	-	580	-
Moldova, Republic of	17 036	-	1 085	-	-	18 121
Monaco	-	480	434	97	143	-
Mongolia	-	968	217	741	1 492	-
Morocco	-	21	4 447	-	-	4 426
Mozambique	-	872	108	-	764	-
Myanmar	-	34	868	1 716	882	-
Namibia	-	431	759	1 100	772	-
Nauru	196	-	108	-	-	304
Nepal	2 118	-	434	2 695	143	-
Netherlands	4	-	177 025	177 029	-	-
New Zealand	46	-	23 972	48 362	24 344	-
Nicaragua	352	-	108	1 396	936	-
Niger	1 742	-	217	-	-	1 959
Nigeria	-	13 830	3 471	-	10 359	-
Niue	-	283	108	-	175	-
Norway	39	-	66 167	66 181	-	25

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of indicative contributions as at 31 December 2000

(United States dollars)

Schedule 1.1 *(Continued)*

Trust fund for the core budget of the UNFCCC (FC) Member States	Indicative contributions receivable as at 01.01.2000	Contributions received in advance as at 01.01.2000	Indicative contributions for 2000 and adjustment of prior periods	Collections 2000	Indicative contributions received in advance for 2001	Indicative contributions receivable as at 31.12.2000
Oman	2	-	5 532	12 758	7 224	-
Pakistan	10 469	-	6 400	-	-	16 869
Panama	-	483	1 410	1 300	373	-
Papua New Guinea	-	29	759	1 482	752	-
Paraguay	4 001	-	1 519	-	-	5 520
Peru	34	-	10 739	-	-	10 773
Philippines	14 809	-	8 786	11 636	-	11 959
Poland	-	15 457	21 260	33 487	27 684	-
Portugal	74 377	-	46 751	134 756	13 628	-
Qatar	-	10	3 580	-	-	3 570
Romania	47	-	6 074	7 836	1 715	-
Russian Federation	-	11 221	116 823	117 600	11 998	-
Rwanda	129	-	108	-	-	237
Saint Kitts and Nevis	-	953	108	-	845	-
Saint Lucia	-	1 906	108	-	1 798	-
Saint Vincent and the Grenadines	696	-	108	-	-	804
Samoa	-	-	108	-	-	108
San Marino	-	772	217	-	555	-
Saudi Arabia	208 023	-	60 961	108 984	-	160 000
Senegal	2 494	-	651	-	-	3 145
Seychelles	-	557	217	-	340	-
Sierra Leone	1 561	-	108	-	-	1 669
Singapore	20	-	19 416	25 040	5 604	-

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of indicative contributions as at 31 December 2000

(United States dollars)

Schedule 1.1 *(Continued)*

Member States	Trust fund for the core budget of the UNFCCC (FC) Indicative contributions receivable as at 01.01.2000	Contributions received in advance as at 01.01.2000	Indicative contributions for 2000 and adjustment of prior periods	Collections 2000	Indicative contributions received in advance for 2001	Indicative contributions receivable as at 31.12.2000
Slovakia	-	632	3 796	7 022	3 858	-
Slovenia	-	21	6 617	8 535	1 939	-
Solomon Islands	-	-	108	-	-	108
South Africa	-	65	39 700	39 700	65	-
Spain	-	33	281 048	362 538	81 523	-
Sri Lanka	2 344	-	1 302	3 646	-	-
Sudan	2 851	-	759	-	-	3 610
Suriname	753	-	434	-	-	1 187
Swaziland	-	772	217	-	555	-
Sweden	-	25 061	117 040	91 963	-	16
Switzerland	-	7	131 792	170 005	38 220	-
Syrian Arab Republic	11 881	-	6 942	-	-	18 823
Tajikistan	520	-	434	-	-	954
Thailand	56	-	18 440	18 496	-	-
Togo	1 642	-	108	-	-	1 750
Tonga	118	-	108	-	-	226
Trinidad and Tobago	3 285	-	1 736	6 825	1 804	-
Tunisia	1 937	-	3 037	-	-	4 974
Turkmenistan	2 097	-	651	-	-	2 748
Tuvalu	1 561	-	108	1 699	30	-
Uganda	-	1 447	434	-	1 013	-
Ukraine	71 327	-	20 609	91 911	-	25
United Arab Emirates	12 341	-	19 308	-	-	31 649
United Kingdom of Great Britain and Northern Ireland	20	-	552 334	568 602	16 248	-
United Republic of Tanzania	1 655	-	325	-	-	1 980

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of indicative contributions as at 31 December 2000

(United States dollars)

Schedule 1.1 *(Continued)*

Member States	Trust fund for the core budget of the UNFCCC (FC) Indicative contributions receivable as at 01.01.2000	Contributions received in advance as at 01.01.2000	Indicative contributions for 2000 and adjustment of prior periods	Collections 2000	Indicative contributions received in advance for 2001	Indicative contributions receivable as at 31.12.2000
United States of America	-	-	2 711 774	2 711 774	-	-
Uruguay	4 676	-	5 207	-	-	9 883
Uzbekistan	-	4 072	2 712	-	1 360	-
Vanuatu	1 561	-	108	-	-	1 669
Venezuela	59 355	-	17 355	94 560	17 850	-
Viet Nam	-	-	759	759	-	-
Yemen	2 992	-	1 085	-	-	4 077
Yugoslavia	9 229	-	2 820	-	-	12 049
Zambia	1 826	-	217	-	-	2 043
Zimbabwe	-	303	976	-	-	673
Total	**1 191 651**	**414 698**	**11 187 186**	**11 811 609**	**776 221**	**928 751**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of voluntary contributions as at 31 December 2000

(United States dollars)

Schedule 1.2

Trust Funds/Countries	Voluntary contributions received in 2000
I. Trust Fund for the core budget of the UNFCCC (FC)	
Germany	713 630
Total	**713 630**
II. Trust Fund for participation in UNFCCC process (FI)	
Canada	103 306
European Community	178 720
Japan	260 000
Netherlands	140 000
Sweden	49 281
United Kingdom	251 840
United States	825 000
Total	**1 808 147**
III. Trust Fund for supplementary activities(FR)	
Australia	32 500
Bahrain	1 857
Canada	136 656
Finland	80 226
Ireland	5 150
Japan	200 000
Monaco	883
Netherlands	235 000
Norway	123 685
United Kingdom	157 400
United States	1 343 226
Total	**2 316 583**
IV. Trust Fund for special annual contribution from the Government of Germany (FQ)	
Germany	1 653 139
Total	**1 653 139**

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Status of voluntary contributions as at 31 December 2000

(United States dollars)

Schedule 1.2 *(Continued)*

V. Trust Fund for UNFCCC Technical Cooperation (UNFIP) (FU)	
Subventions	
UNFIP	932 765
Total	**932 765**
VI. Trust Fund for Conference and other Recoverable Costs (ZG)	
France	424 351
Germany	126 891
Netherlands	974 121
Total	**1 525 363**
Grand Total	**8 949 627**

III. NOTES TO THE FINANCIAL STATEMENT

Note 1. Statement of Purpose

The secretariat of the United Nations Framework Convention on Climate Change was established on 1 January 1996 with the following purposes:

- To make arrangements for sessions of the Conference of the Parties (COP) and its subsidiary bodies established under the Convention and to provide them with services, as required;
- To compile and transmit reports submitted to it;
- To facilitate assistance to the affected developing country Parties, on request, particularly those in Africa, in the compilation and communication of information required under the Convention;
- To coordinate its activities with the secretariats of other relevant international bodies and conventions;
- To enter, under the guidance of the Conference of the Parties, into such administrative and contractual arrangements as may be required for the effective discharge of its functions;
- To prepare reports on the executions of its functions under this Convention and present them to the Conference of the Parties; and
- To perform such other secretariat functions as may be determined by the Conference of the Parties.

Note 2. Accounting Policies

The following are the significant accounting policies of the United Nations Framework Convention on Climate Change (UNFCCC):

(a) Rules and procedures

The accounts of the Convention are maintained in accordance with the Financial Regulations of the United Nations, its own Financial Rules and in conformity with the United Nations System Common Accounting Standards (A/48/530) as recognized by General Assembly resolution 48/216 C of 23 December 1993 and subsequent revisions.

Under the financial procedures adopted by the Conference of the Parties, the Executive Secretary prepares the administrative core budget for the following biennium and submits it to the COP for its consideration and approval. The approved budget constitutes authority to the Executive Secretary to issue allotments, incur obligations and make payments for the purposes for which the appropriations were approved. The COP approved a core budget of US$ 12.6 million, out of which the equivalent of DM 1.5 million was paid by the host Government. The remaining amount is raised by all Parties, who are invited to make contributions based on an adjusted United Nations scale of assessment.

(b) Accounting convention

The accounts are prepared on the historical cost basis, modified to the extent that the cost of all property acquired is charged as an expense in the year of purchase except for the period under review where property donated in kind by the host Government was valued using the average United Nations rate of exchange in 2000.

UNFCCC's normal accounting period is a biennium consisting of two consecutive calendar years.

The UNFCCC's accounts are maintained on a 'fund accounting' basis. Separate funds for general or special purposes may be established by the Conference of the Parties or the Executive Secretary. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts.

(c) Contingent liabilities

The expenditures do not include possible costs to cover contingencies under Appendix D to the United Nations staff rules for personnel financed under resources obtained from contributions.

(d) Income tax refund policy

The UNFCCC salaries are charged to the budget on a net basis during the year in which the services have been rendered. Income tax refunds are charged to the year in which they are made to the staff member.

(e) Unliquidated obligations

Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed, in the financial period. Unliquidated obligations for the current period in respect of all UNFCCC activities remain valid for 12 months following the end of the period to which they relate.

All unliquidated prior period's obligations as at 31 December are recorded as saving on prior period's obligations.

(f) Cash and term deposits

Funds on deposit in interest bank accounts, time deposits and call accounts are shown in the statements of assets and liabilities as cash. All term deposits are placed in line with the United Nations investments policies and guidelines.

(g) Income

(i) Assessed contributions from Party members

Income from assessed contributions is recognized on an accrual basis based on the budget approved by the Conference of the Parties.

(ii) Voluntary contributions

Voluntary contributions to UNFCCC trust funds are recorded as income when received, which include funds received under Inter-Organization arrangements.

(iii) Interest income

Interest income is based only on amounts received and accrued from cash and term deposits relating to the financial period. Interest due from cash and term deposits made in the financial period but not maturing until future periods is recorded as accounts receivable.

(iv) Miscellaneous income

Refunds of expenditures charged to prior financial periods, net gains on exchange, moneys accepted for which no purpose is specified and proceeds from the sale of surplus property are credited to miscellaneous income.

(v) Contributions

All contributions to Secretariat's activities are deposited with United Nations Office in Geneva. UNFCCC operates an imprest account in Deutsche Mark to cover its expenditure in Bonn. Reports on the utilization of the imprest account are submitted to UNOG on a regular basis.

(h) Translation of currencies

The financial statements of the UNFCCC are presented in United States dollars which is the currency best suited to its operations. As per United Nations Accounting standards, transactions in other currencies are recorded in United States dollars by applying the United Nations operational rate of exchange at the time of the transaction. Realised exchange loss is charged to the appropriate budgetary account.

Note 3. Trust Fund expenditures

The total expenditure of US$ 18 260 227 in Statement I includes exchange loss of $33 464 in the operating expenses.

Note 4. Prior period adjustments

This represents US$ 138 405, adjustments of programme support costs relating to saving of 1999, unliquidated obligations of $1 064 653, and $60 976, the contribution from the Government of Sweden received in 1999, but not identified for the trust fund FI.

Note 5. Cash and term deposits

(United States dollars)

Deposits	**as at 31 December 2000**
Imprest – Bonn	901 130
Imprest – Meetings/Conferences	1 660 091
Interest-bearing bank deposits maturing within twelve months	14 212 588
Total	**16 773 809**

Note 6. Other accounts receivable

(United States dollars)

Other accounts receivable	**as at 31 December 2000**
Education grant advances	143 805
Travel advances	253 159
Salary advances	95 751
Value added tax	21 232
Accrued interest receivable	47 963
Miscellaneous expenses pending distribution	72 617
Others *	284 675
Total	**919 202**

* *including $ 270.63, representing the contributions received in December, but credit advices were received in 2001. This amount was cleared upon receipt of credit advices.*

Note 7. Other accounts payable

(United States dollars)

Other accounts payable	**as at 31 December 2000**
Local staff salaries – Bonn	183 621
International staff salaries – DM portion	99 627
Reserve for contingencies under Appendix D *	91 127
Miscellaneous payables	150 000
Others	93 224
Total	**617 599**

* *pending administrative decision as to how to cover contingent liabilities*

Note 8. Operating and Working Capital Reserve

Except for two newly-established trust funds (FU and ZG) reserves are established at 15% and 8.3% of the total expenditure under the voluntary trust funds and core budget respectively, to cover unforeseen shortfall, uneven cash flows, unplanned costs and other final contingencies. In 2000 there was no need to draw down on the operating reserves and therefore the level of reserve was reported as being US$ 805 230 (operating reserve) and US$ 819 068 (working capital reserve) (Statement II).

Note 9. Programme Support

The United Nations retains 13% of the actual expenditures of all established UNFCCC trust funds for programme support subject to specific exceptions made by the Controller. When a project is shared between UNFCCC and another United Nations agency programme support charges are also shared accordingly between both organizations with the combined amount not exceeding 13%. In 2000 an amount of US$ 2 024 599 has been reported as programme support (Statement I)

Note 10. Non-expendable inventory

The inventory of non- expendable property as at 31 December 2000 includes furniture and equipment valued at acquisition cost of DM 2 022 614.

Note 11. Disclosure as to participation in the United Nations Joint Staff Pension Fund

UNFCCC is a member organization participating in the United Nations Joint Staff Pension Fund which was established by the United Nations General Assembly to provide retirement death disability and related benefits. The financial obligation of the organization to the United Nations Joint Pension Fund consists of its mandated contribution at the rate established by the United Nations General Assembly together with its share of any actuarial deficiency payments that might become payable pursuant to article 36 of the regulations of the United Nations Joint Staff Pension Fund.

Note 12. Other donations in kind

There was no donation in kind reported during the period.

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